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**UNITED STATES PATENT AND TRADEMARK OFFICE**

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UNDER SECRETARY OF COMMERCE FOR INTELLECTUAL PROPERTY AND  
DIRECTOR OF THE UNITED STATES PATENT AND TRADEMARK OFFICE

September 21, 2004

CARLSON, GASKEY & OLDS, P.C.  
400 WEST MAPLE ROAD  
SUITE 350  
BIRMINGHAM, MI 48009  
US

Dear Sir/Madam,

Your refund request for 09923554 in the amount of \$110.00 has been denied .

The Appeal Brief was due on 05/05/04 and did not come in until 05/28/04, therefore the extension of time was due.

Sincerely,

ELEANOR KURTZ  
Technical Center Others  
703 308-3642